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**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11
	:
DELTA AIR LINES, INC., et al.,	: Case No. 05-17923 (ASH)
	:
Reorganized Debtors.¹	: (Jointly Administered)
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**COUNTER-DESIGNATION OF CONTENTS FOR RECORD
 ON APPEAL AND RESPONSE TO STATEMENT OF ISSUES
 PRESENTED ON APPEAL BY APPELLEE DELTA AIR LINES, INC.**

Pursuant to Fed R. Bankr. P. 8006, Delta Air Lines, Inc. (“Delta” or “Appellee”), through its undersigned counsel, hereby submits its counter-designation (the “Counter-Designation”) of additional items to be included in the record on appeal to the United States District Court for the Southern District of New York from the following orders (the “Orders”),

¹ The Reorganized Debtors are the following entities: ASA Holdings, Inc.; Comair Holdings, LLC; Comair, Inc.; Comair Services, Inc.; Crown Rooms, Inc.; DAL Aircraft Trading, Inc.; DAL Global Services, LLC; DAL Moscow, Inc.; Delta AirElite Business Jets, Inc.; Delta Air Lines, Inc.; Delta Benefits Management, Inc.; Delta Connection Academy, Inc.; Delta Corporate Identity, Inc.; Delta Loyalty Management Services, LLC; Delta Technology, LLC; Delta Ventures III, LLC; Epsilon Trading, Inc.; Kappa Capital Management, Inc.; and Song, LLC.

dated June 25, 2007, of the United States Bankruptcy Court of the Southern District of New York (the “Bankruptcy Court”):²

(i) Order Denying Motion of Essex House Condominium, Inc. and Marriott International, Inc. To Enforce Terms of Order Approving a Modified Term Sheet and an Extension of Section 1110 Deadlines, and Authorizing Agreements to Restructure Transactions Affecting Eighty-Eight Aircraft and Associated Engines, Equipment and Documents [Docket No. 6354];

(ii) Order Approving Stipulation and Order Regarding Termination of Period Under Section 1110 of the Bankruptcy Code with Respect to Aircraft N140LL, N681DA, N682DA, N125DL and N126DL [Docket No. 6355]; and

(iii) Stipulation and Order Regarding Termination of Period Under Section 1110 of the Bankruptcy Code with Respect to Aircraft N140LL, N681DA, N682DA, N125DL and N126DL [Docket No. 6356].

On July 5, 2007, Appellee received electronic notification via the Bankruptcy Court’s electronic document filing system of Essex House Condominium, Inc. and Marriott International, Inc.’s (collectively, “Marriott” or the “Appellant”) Notices of Appeal regarding the Orders [Docket Nos. 6397, 6398 and 6399]. On July 16, 2007, Appellee received electronic notification of Appellant’s Designation of Record and Statement of Issues to Be Presented on Appeal (the “Appellant’s Designation”) [Docket No. 6449].

Appellee hereby submits this Counter-Designation in response to the Appellant’s Designation.

² This Counter-Designation is being jointly submitted by: (i) The Bank of New York (“BNY”) and the Ad Hoc Committee of Senior Secured Holders (the “Ad Hoc Committee”), who filed a Reply, dated June 11, 2007 [Docket No. 6265], to the Motion of Essex House Condominium Corporation and Marriott International, Inc. to Enforce Terms of Order Approving a Modified Term Sheet and an Extension of Section 1110 Deadlines, and Authorizing Agreements to Restructure Transactions Affecting Eighty-Eight Aircraft and Associated Engines, Equipment and Documents (the “Marriott Term Sheet Order Motion”); and (ii) the Post-Effective Date Committee of Delta Air Lines, Inc. *et al.* (the “Post-Effective Date Committee”), who filed a Joinder, dated June 13, 2007 [Docket No. 6280], to Delta’s Objection, dated June 11, 2007 [Docket No. 6266] to the Marriott Term Sheet Order Motion.

**I. COUNTER-DESIGNATION OF DOCUMENTS
TO BE INCLUDED IN THE RECORD ON APPEAL**

Appellee, BNY, the Ad Hoc Committee and the Post-Effective Date Committee submit the following items for inclusion in the record on appeal:

1. Debtors' Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code, dated April 23, 2007 [Docket No. 5865] (with all exhibits, schedules and other attachments).
2. Order Signed 4/25/2007 Confirming Chapter 11 Plan [Docket No. 5998] (with all exhibits, schedules and other attachments).
3. Notice of (i) Entry of Order Confirming Debtors' Joint Plan of Reorganization under Chapter 11 of the Bankruptcy Code, (ii) Occurrence of Effective Date and (iii) Bar Dates for Filing Certain Post-Petition Claims [Docket No. 6041].
4. Lease Agreement, dated June 1, 1993, between Wilmington Trust Company as Owner Trustee/Lessor and Delta Air Lines, Inc. as Lessee, attached hereto as Exhibit 1.
5. Trust Indenture and Security Agreement, dated June 1, 1993, between Wilmington Trust Company as Owner Trustee and Nationsbank of Georgia, National Association as Indenture Trustee, attached hereto as Exhibit 2.
6. Restructuring Agreement (N140LL), dated April 30, 2007, between Delta Air Lines, Inc. as Lessee and The Bank of New York as Existing Indenture Trustee, attached hereto as Exhibit 3.

II. COUNTER-STATEMENT OF ISSUES ON APPEAL

Appellee, BNY, the Ad Hoc Committee and the Post-Effective Date Committee disagree with Appellant's Statement of the Issues Contained in Appellant's Designation and, in

accordance with Fed. R. Bankr. P. 8010(a)(2), intend to present their counter-statement of issues in their appellate response briefs.

III. RESERVATION OF RIGHTS

Appellee, BNY, the Ad Hoc Committee and the Post-Effective Date Committee each reserves the right to: (i) supplement, amend or modify this Counter-Designation as appropriate; (ii) file either a joint appellate response brief or separate appellate response briefs to address Appellant's appellate brief; and (iii) move to strike items designated in Appellant's Designation that are inappropriate and make any related arguments as to the propriety of including any such items designated in Appellant's Designation.

Dated: New York, New York
July 26, 2007

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